

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF IOWA**

In re:	Chapter 11
BDC GROUP, INC.,	Case No. 23-00484
Debtor.	Hon. Thad J. Collins
	<b>CERTIFICATE OF SERVICE</b>

On September 14, 2023, I caused a copy of the *First Interim Fee Application of Smith Gambrell & Russell LLP as Counsel to the Official Committee of Unsecured Creditors* (Doc. 192) to be served for delivery by the United States Postal Service, via First Class United States Mail, postage prepaid, with sufficient postage thereon to the following parties:

U.S. Attorney (SBA & IRS)  
111 7th Avenue SE Box 1  
Cedar Rapids, IA 52401

Internal Revenue Service  
PO Box 7346  
Philadelphia, PA 19101-7346

U.S. Small Business Administration  
Attn: Michelle Chesebro, Attorney  
332 S. Michigan, Suite 600  
Chicago, IL 60604

South Dakota Department of Revenue  
300 S. Sycamore Avenue Ste. 102  
Sioux Falls, SD 57110

Iowa Department of Revenue  
Office of the Attorney General of Iowa  
Attn: Bankruptcy Unit  
1305 E. Walnut St.  
Des Moines, IA 50319

Treasurer of VA  
PO Box 570  
Richmond, VA 23218-0570

Parties who are participants in the Court Electronic Noticing System, if any, have been served electronically with the documents described herein per the ECF/PACER system.

Dated: September 14, 2023

**SMITH GAMBRELL & RUSSELL LLP**

By: /s/ Elizabeth L. Janczak  
One of Its Attorneys

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*Counsel for the Official Committee of Unsecured  
Creditors of Home Products International, Inc. et  
al.*